



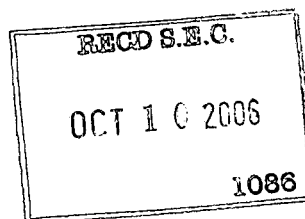
06047699

cul
785161

NYSE Group, Inc. | 20 Broad Street
New York, New York 10005
| 212.656.5034 | F 212.656.5893
aalberti@nyse.com

CERTNGS

October 10, 2006



1-10315

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, HEALTHSOUTH CORPORATION, Common Stock, par value \$0.01 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 10, 2006. Tentative listing date - Not yet determined.

Sincerely,

PROCESSED

OCT 18 2006

THOMSON
FINANCIAL